(b) The non-disposal of imported or export goods which are unclaimed, un-cleared or confiscated involving customs revenue to the extent of Rs. 287.95 crore was pointed out by the C&AG of India in its report for the year ended 31 March 2004 (No. 10 of 2005).

(c) CBDT has introduced new internal audit system by issuing instructions which aim to avoid mistakes on the part of assessing officers. The Customs Department conducts internal audit on import transactions taking into consideration the duty liability of the imported goods to ensure that the customs duty has been paid correctly and in a proper manner. The Directorate General of Inspections of the Central Board of Excise and Custom (CBEC) has now been entrusted the work of inspection of all the records of cases pertaining to non disposal of cargo by the custodian on a periodical basis.

(d) Yes, Sir. The new internal audit system in the CBDT and the additional work of the Directorate General of the CBEC have been introduced with this in mind.

Gender budgeting

1946. SHRIMATI MOHSINA KIDWAI: Will the Minister of FINANCE be pleased to state:

(a) whether Government has assessed the impact of budget on women, particularly after gender budgeting has been introduced;

(b) if so, how many women specific schemes were funded by Government with the results thereof;

(c) whether there is any system of social auditing of such schemes;

(d) what has been done by Government to link all women with micro finance credit;

(e) whether some States could not utilize the funds fully on such schemes;

(f) if so, the action taken in this regard; and

(g) what monitory mechanism Ministry has got to see that funds allocated under various women specific schemes are utilized fully?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PAWAN KUMAR BANSAL): (a) As an institutional mechanism to strengthen gender budgeting, its implementation and impact analysis, Gender Budgeting Cells have been set up in 54 Ministries /Departments. Planning Commission has also advised all Cenral Ministries/Departments to have a section on Gender Budgeting incorporated in the Annual Plan 2007-08 and in the 11th Five Year Plan, in which they are required to provide details on gender impact assessment of various schemes. Ministries/Departments, in addition, reflect the impact of various schemes/programmes through the Performance/Outcome Budgets.

(b) Statement No. 20 of Expenditure Budget Vol. 1 2008-09, highlights the budget provisions made towards welfare of women under various schemes/programmes. According to the statement which embraces 33 demands for grants contributed by 27 Ministries/ Departments and 5 Union Territories, Rs. 11,460 crore has been provided for 100 percent women schemes and Rs. 16,202 crore on schemes where at least 30% of the allocation under the schemes is envisaged to benefit women.

(c) Department of Expenditure has issued general guidelines for Outcome Budget, which includes provision for Independent Evaluation of all Government programmes/schemes.

(d) Rashtriya Mahila Kosh (RMK) was established as an autonomous body under the Ministry of Women & Child Development with the objective of providing credit to the poor women particularly those in the unorganized sector. As on date, an amount of Rs. 188 crore has been disbursed through 1366 intermediary organization like NGOs, Co-operatives, State Welfare bodies, etc. About 6 lakh poor women have so far benefited with its micro-finance dispensation in 25 States and Union Territories.

(e) Micro-credit schemes of Rashtriya Mahila Kosh are not area specific. Loans are sanctioned on merit in respect of the micro credit proposal received from all over the country.

(f) Does not arise.

(g) The Revised Guidelines for perparation of 'Outcome Budget for 2008-09', issued by Department of Expenditure, reiterate that as far as feasible, sub-targets for coverage of women under various developmental schemes should be indicated separately and projected physical output should also be disaggregated by sex, wherever possible and appropriate, i.e. where delivery is to individuals.

Fiscal Reform Facility

†1947. SHRI KRISHAN LAL BALMIKI: Will the Minister of FINANCE be pleased to state:

(a) whether Fiscal Reform Facility (FRF) initiated udner the recommendation of Eleventh Finance Commission has provided incentive around to the performing States in place of the States having failed in bringing fiscal reforms;

(b) whether the saving of upgradation grants and local bodies grants had to be added with the saving of FRF;

(c) if so, the details of saving; and

(d) the number of names of the States that achieved specified norms to whom the full amount of five years has been allotted under FRF?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PAWAN KUMAR BANSAL): (a) to (c) The Eleventh Finance Commission (EFC) recommended monitorable fiscal reforms programmes for all States (the States' Fiscal Reforms Facility). It was recommended by the EFC that 15% of the withheld part of the grants recommended to cover the deficit of the States on non plan revenue account and a matching contribution by the Central Government be credited into an Incentive Fund from which fiscal performance based grants should be made available to all 25 States during 2000-2005. The EFC recommended that the grants for specific purpose like Upgradation, Special problems and Local Bodies, which remain unutilised due to non-observance of conditionalities attached to the release of the grants, may also be added to the Incentive Fund in the fifth year, *i.e.*, 2004-05 for distribution among the performing States. However, EFC also recommended that the final decision in respect of the undisbursed balance from the Incentive Fund may be taken as per the recommendations of the Twelfth Finance Commission (TFC). The TFC reviewed this arrangement and did not recommend continuation of the scheme of States' Fiscal Reforms Facility (FRF) over its award period 2005-10, as the Scheme of Debt Relief

†Original notice of the question was received in Hindi.